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IN THE CLAIMS:

- 1. (Currently Amended) A waste removal device for collecting waste material, said device comprising:
 - a first sheet having an inner surface,;
- a second sheet attached to said first sheet and at least partially overlying said inner surface to define an envelope for storing the waste material.; and
- a third sheet made from an absorbent material and permanently affixed to one of said first and second sheets and overlying at least a portion of said inner surface of said first sheet.
 - 2. (Canceled)

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- 3. (Currently Amended) The device as set forth in claim 1.2 wherein said envelope defines an opening and said third sheet extends into said opening envelope defined by said first and second sheets.
- 4. (Original) The device as set forth in claim 3 wherein said third sheet is flexible to facilitate collection of the waste material.
 - 5. (Canceled)
- 6. (Currently Amended) The device as set forth in claim 4 5 wherein said first sheet further includes a first end spaced from an open edge of said second sheet and said third sheet is permanently affixed to said first sheet at said first end.
- 7. (Original) The device as set forth in claim 6 wherein said third sheet is made from absorbent cellulosic material.
- 8. (Original) The device as set forth in claim 7 wherein said third sheet is made from paper.

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(Original) The device as set forth in claim 8 wherein said first and second sheets are flexible and made from plastic.

10. (Currently Amended) The device as set forth in claim 1 wherein said second sheet further includes first and second side edges, and a third bottom edge, and an open edge, wherein and said second sheet is heat sealed to said inner surface of said first sheet along said first, second and third edges to form said envelope.

11. (Canceled)

12. (Currently Amended) The device as set forth in claim <u>10</u> 11 wherein said first and second <u>side</u> edges are of substantially equal length.

13. (Currently Amended) The device as set forth in claim <u>12</u> 11 wherein said first sheet includes a longitudinal edge and said longitudinal edge is approximately twice the length of each of said first and second side edges of said second sheet.

14. (Currently Amended) The device as set forth in claim 13 wherein said longitudinal edge of said first sheet is approximately three times the length of each of said first and second side edges of said second sheet.

15. (Currently Amended) The device as set forth in claim 3 11 wherein said first sheet further includes a flap defined by a portion of said first sheet extending from said opening of said envelope to a first end of said first sheet.

16. (Canceled)

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 (New) A waste removal device for collecting waste material, said device comprising;

- a first sheet having an inner surface, a first end, and a longitudinal edge,
- a second sheet spaced from said first end and having first and second side edges attached to said first sheet.

said second sheet at least partially overlying said inner surface,

said longitudinal edge of said first sheet being at least three times a length of said side edges of said second sheet,

said first and second sheets defining an envelope having an opening for storing the waste material, and

- a third sheet made from an absorbent material and affixed to said first end of said first sheet and substantially overlying said inner surface of said first sheet and extending into said opening of said envelope.
- 18. (New) The device as set forth in claim 17 wherein said third sheet includes a first end permanently affixed to said first end of said first sheet and said third sheet extends to a second end that is unattached in said opening thereby allowing said second end to move within said opening during use.
- 19. (New) The device as set forth in claim 17 wherein said first and second sheets are made from plastic and are rectangular in configuration and said third sheet is rectangular in configuration.
- 20. (New) The device as set forth in claim 17 wherein said third sheet is affixed to said first sheet by one of pressure sealing, heat sealing, and stitching.

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21. (New) A method for collecting waste material using a waste collection device comprising a first sheet having an inner surface, a second sheet attached to said first sheet and at least partially overlying said inner surface to define an envelope, and a third sheet made from an absorbent material and overlying at least a portion of said inner surface, said method comprising the steps of;

positioning the waste removal device over the waste material,

contacting the waste material with the absorbent third sheet,

manipulating the first sheet to grasp the waste material within the absorbent third sheet whereby the first sheet maintains a moisture impervious barrier between the waste material and a user, and

rolling a flap of the first sheet and the absorbent third sheet about the waste material and into the envelope to enclose the waste material.

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